

*Respondents:* Business or other for-profit, Individuals or households

*Estimated Number of Respondents/Recordkeepers:* 2,500,000  
*Estimated Burden Hours Per Respondent/Recordkeeper:*

	Form 1041	Schedule D	Schedule J	Schedule K-1
Recordkeeping .....	40 hours, 53 minutes.	16 hours, 1 minute.	39 hours, 28 minutes.	8 hours, 22 minutes.
Learning about the law or the form .....	18 hours, 8 minutes.	1 hour, 41 minutes.	1 hour, 5 minutes.	1 hour, 12 minutes.
Preparing the form .....	33 hours, 34 minutes.	2 hours, 2 minutes.	1 hour, 47 minutes.	1 hour, 23 minutes.
Copying, assembling, and sending the form to the IRS .....	4 hours, 1 minute.			

*Frequency of Response:* Annually  
*Estimated Total Reporting/Recordkeeping Burden:* 244,159,719 hours

*OMB Number:* 1545-0115

*Form Number:* IRS Form 1099-MISC

*Type of Review:* Revision

*Title:* Miscellaneous Income

*Description:* Form 1099-MISC is used by payers to report payments of \$600 or more of rents, prizes and awards, medical and health care payments, nonemployee compensation, and crop insurance proceeds, \$10 or more of royalties, any amount of fishing boat proceeds, certain substitute payments, golden parachute payments, and an indication of direct sales of \$5,000 or more.

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government

*Estimated Number of Respondents:* 4,302,217

*Estimated Burden Hours Per Respondent:* 14 minutes

*Frequency of Response:* Annually  
*Estimated Total Reporting Burden:* 13,661,934 hours

*OMB Number:* 1545-0192

*Form Number:* IRS Form 4970

*Type of Review:* Extension

*Title:* Tax on Accumulation Distribution of Trusts

*Description:* Form 4970 is used by a beneficiary of a domestic or foreign trust to compute the tax adjustment attributable to an accumulation distribution. The form is used to verify whether the correct tax has been paid on the accumulation distribution.

*Respondents:* Individuals or households

*Estimated Number of Respondents/Recordkeepers:* 30,000

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*  
 Recordkeeping—1 hr., 12 min.  
 Learning about the law or the form—16 min.

Preparing the form—1 hr., 30 min.  
 Copying, assembling, and sending the form to the IRS—20 min.

*Frequency of Response:* Annually  
*Estimated Total Reporting/*

*Recordkeeping Burden:* 99,300 hours  
*Clearance Officer:* Garrick Shear, (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, N.W., Washington, DC 20224  
*OMB Reviewer:* Milo Sunderhauf, (202) 395-7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503

**Lois K. Holland,**

*Departmental Reports Management Officer.*

[FR Doc. 95-11736 Filed 5-11-95; 8:45 am]

BILLING CODE 4830-01-P

### Public Information Collection Requirements Submitted to OMB for Review

May 4, 1995.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1980, Public Law 96-511. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0219

*Form Number:* IRS Form 5884

*Type of Review:* Extension

*Title:* Jobs Credit

*Description:* Internal Revenue Code (IRC) Section 38(b)(2) allows a credit against income tax to employers hiring individuals from certain targeted groups such as welfare recipients, etc. The employer uses

Form 5884 to figure this jobs credit. IRS uses the information on the form to verify that the correct amount of credit was claimed.

*Respondents:* Individuals or households, Business or other for-profit, Farms

*Estimated Number of Respondents/Recordkeepers:* 85,000

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*  
 Recordkeeping—4 hr., 4 min.

Learning about the law or the form—35 min.

Preparing and sending the form to the IRS—41 min.

*Frequency of Response:* Annually  
*Estimated Total Reporting/*

*Recordkeeping Burden:* 454,750 hours

*OMB Number:* 1545-0231

*Form Number:* IRS Form 6478

*Type of Review:* Extension

*Title:* Credit for Alcohol Used as Fuel

*Description:* Internal Revenue Code (IRC) Section 38(b)(3) allows a nonrefundable income tax credit for businesses that sell or use alcohol. Small ethanol producers also receive a nonrefundable credit for production of qualified ethanol. Form 6478 is used to figure the credits.

*Respondents:* Business or other for-profit, Farms

*Estimated Number of Respondents/Recordkeepers:* 5,600

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*  
 Recordkeeping—10 hr., 46 min.

Learning about the law or the form—34 min.

Preparing the form—1 hr., 42 min.

Copying, assembling, and sending the form to the IRS—16 min.

*Frequency of Response:* Annually  
*Estimated Total Reporting/*

*Recordkeeping Burden:* 74,480 hours

*OMB Number:* 1545-0984

*Form Number:* IRS Form 8586

*Type of Review:* Extension

*Title:* Low-Income Housing Credit

*Description:* The Tax Reform Act of 1986 (Code Section 42) permits

owners of residential rental projects providing low-income housing to claim a credit against income tax for part of the cost of constructing or rehabilitating such low-income housing. Form 8586 is used by taxpayers to compute the credit and by IRS to verify that the correct credit has been claimed.

*Respondents:* Individuals or households, Business or other for-profit

*Estimated Number of Respondents/Recordkeepers:* 50,000

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping—6 hr., 13 min.

Learning about the law or the form—1 hr., 32 min.

Preparing and sending the form to the IRS—4 hr., 6 min.

*Frequency of Response:* Annually

*Estimated Total Reporting/*

*Recordkeeping Burden:* 592,500 hours

*OMB Number:* 1545-1007

*Form Number:* IRS Form 8606

*Type of Review:* Extension

*Title:* Nondeductible IRAs

(Contributions, Distributions, and Basis)

*Description:* Internal Revenue Code (IRC) Section 408(o) allows taxpayers to elect to make nondeductible contributions to individual retirement plans. This Section also requires taxpayers to report to the Internal Revenue Service certain information regarding nondeductible contributions.

*Respondents:* Individuals or households

*Estimated Number of Respondents/*

*Recordkeepers:* 997,748

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping—26 min.

Learning about the law or the form—7 min.

Preparing the form—21 min.

Copying, assembling, and sending the form to the IRS—20 min.

*Frequency of Response:* Annually

*Estimated Total Reporting/*

*Recordkeeping Burden:* 1,247,185 hours

*OMB Number:* 1545-1020

*Form Number:* IRS Form 1041-T

*Type of Review:* Extension

*Title:* Allocation of Estimated Tax Payments to Beneficiaries

*Description:* This form was developed to allow a trustee of a trust or an executor of an estate to make an election under Internal Revenue Code (IRC) Section 643(g) to allocate any payment of estimated tax to a beneficiary(ies). This form serves as a transmittal so that Service Center personnel can determine the correct

amounts that are to be transferred from the fiduciary's account to the individual's account.

*Respondents:* Business or other for-profit

*Estimated Number of Respondents/*

*Recordkeepers:* 1,000

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping—20 min.

Learning about the law or the form—4 min.

Preparing the form—21 min.

Copying, assembling, and sending the form to the IRS—17 min.

*Frequency of Response:* Annually, Other

*Estimated Total Reporting/*

*Recordkeeping Burden:* 1,030 hours

*Clearance Officer:* Garrick Shear, (202)

622-3869, Internal Revenue Service,

Room 5571, 1111 Constitution

Avenue, N.W., Washington, DC 20224

*OMB Reviewer:* Milo Sunderhauf, (202)

395-7340, Office of Management and

Budget, Room 10226, New Executive

Office Building, Washington, DC

20503

**Lois K. Holland,**

*Departmental Reports Management Officer.*

[FR Doc. 95-11737 Filed 5-11-95; 8:45 am]

BILLING CODE 4830-01-P

#### [Treasury Order Number 101-05]

#### **Reporting Relationships and Supervision of Officials Offices and Bureaus, Delegation of Certain Authority, and Order of Succession in the Department of the Treasury**

Dated: May 4, 1995.

By virtue of the authority vested in the Secretary of the Treasury, including the authority vested by 31 U.S.C. 321(b), and Executive Order 11822, dated December 10, 1974, it is ordered that:

1. The Deputy Secretary shall report directly to the Secretary.

2. The Chief of Staff shall report directly to the Secretary and shall exercise supervision over the Director, Secretary's Scheduling Office, and the Executive Secretary.

3. The Executive Secretary shall report directly to the Chief of Staff and shall exercise supervision over the functions of the Executive Secretariat; the Office of Public Correspondence; and, for purposes of administrative and managerial control, over the Special Assistant to the Secretary (National Security). The Office of Operations, which reported to the Deputy Executive Secretary (Public Liaison), will be retitled Office of Public Correspondence and will report through the Executive Secretariat Review Officer to the Executive Secretary. The Special

Assistant to the Secretary (National Security) shall report to the Secretary and the Deputy Secretary.

4. The following officials shall report through the Deputy Secretary to the Secretary and shall exercise supervision over those officers and organizational entities set forth on the attached organizational chart:

Under Secretary (International Affairs)

Under Secretary (Domestic Finance)

Under Secretary (Enforcement)

General Counsel

Assistant Secretary (Economic Policy)

Assistant Secretary (Legislative Affairs and Public Liaison)

Assistant Secretary (Management)

Assistant Secretary (Public Affairs)

Assistant Secretary (Tax Policy)

Inspector General

Commissioner of Internal Revenue

Comptroller of the Currency

Director, Office of Thrift Supervision

5. The Assistant Secretary

(Management) serves as the

Department's Chief Financial Officer

pursuant to the Chief Financial Officers Act of 1990, Public Law 101-576.

6. The Deputy Secretary is authorized, in that official's own capacity and that official's own title, to perform any functions the Secretary is authorized to perform and shall be responsible for referring to the Secretary any matter on which action would appropriately be taken by the Secretary.

7. The Under Secretaries, the General Counsel, and the Assistant Secretaries are authorized to perform any functions the Secretary is authorized to perform. Each of these officials will ordinarily perform under this authority only functions which arise out of, relate to, or concern the activities or functions of, or the laws administered by or relating to, the bureaus, offices, or other organizational units over which the incumbent has supervision. Each of these officials shall perform under this authority in the official's own capacity and the official's own title and shall be responsible for referring to the Secretary any matter on which action would appropriately be taken by the Secretary. Any action heretofore taken by the Deputy Secretary or any of these officials in the incumbent's own title is hereby affirmed and ratified as the action of the Secretary.

8. The following officials shall, in the order of succession indicated, act as Secretary of the Treasury in case of the death, resignation, absence or sickness of the Secretary and other officers succeeding the incumbent, until a successor is appointed, or until the absence or sickness shall cease:

a. Deputy Secretary;